

# GASB Post-Implementation Review: Statement No. 84, Fiduciary Activities

Thank you for agreeing to participate in the Governmental Accounting Standards Board's (GASB) process for collecting information about the effort associated with implementing Statement No. 84.

The purpose of this survey is to collect information about your agency's accounting and financial reporting efforts related to fiduciary activities. This survey applies to the fiscal year (FY) immediately preceding the implementation of Statement No. 84 (FY 2019) as well as the fiscal year that the Statement was implemented (FY 2020).

Please complete one survey per agency. If actual staff hours worked and actual non-staff costs are not available, it is acceptable to use estimates.

SARS will aggregate the agency responses and submit the summarized information directly to GASB.

\* Required

## Agency Information

1. Enter your agency number (e.g. 107). \*

2. Enter your first and last name. \*

## Effort and costs related to FY 2019

3. How many staff hours were required to complete your agency's FY 2019 fiscal year-end close activities? \*

The value must be a number

4. What, if any, non-staff costs were required to complete your agency's FY 2019 fiscal year-end close activities? (Costs should include out-of-pocket expenditures for auditors, consultants, and software, excluding costs for staff time.) \*

The value must be a number

5. How many staff hours were required to apply accounting and financial reporting requirements for fiduciary activities for FY 2019? (Your response to this question should not include staff hours related to preparing to implement Statement No. 84.) \*

The value must be a number

6. What non-staff costs, if any, were required to apply accounting and financial reporting requirements for fiduciary activities for FY 2019? (Costs should include out-of-pocket expenditures for auditors, consultants, and software, excluding costs for staff time. Your response to this question should not include non-staff costs related to preparing to implement Statement No. 84.) \*

The value must be a number

7. How many staff hours, if any, were spent related to preparing to implement Statement No. 84 during FY 2019? \*

The value must be a number

8. What non-staff costs, if any, were spent related to preparing to implement Statement No. 84 during FY 2019? (Costs should include out-of-pocket expenditures for auditors, consultants, and software, excluding costs for staff time.) \*

The value must be a number

9. Did your agency devote staff hours or incur non-staff costs related to the implementation of Statement No. 84 prior to FY 2019? \*

☐ Yes

☐ No

10. How many staff hours, if any, were spent preparing to implement Statement No. 84 before FY 2019? \*

The value must be a number

11. What non-staff costs, if any, were spent related to preparing to implement Statement No. 84 before FY 2019? (Costs should include out-of-pocket expenditures for auditors, consultants, and software, excluding costs for staff time.) \*

The value must be a number

## Effort and costs related to FY 2020

12. How many staff hours were required to complete your agency's FY 2020 fiscal year-end close activities? \*

The value must be a number

13. What non-staff costs, if any were required to complete your agency's FY 2020 fiscal year-end close activities? \*

The value must be a number

14. How many staff hours were required to apply accounting and financial reporting requirements for fiduciary activities for FY 2020? \*

The value must be a number

15. What non-staff costs, if any, were required to apply accounting and financial reporting requirements for fiduciary activities for FY 2020? (Costs should include out-of-pocket expenditures for auditors, consultants, and software, excluding costs for staff time.) \*

The value must be a number

## Implementation Issues

16. Were the provisions of Statement No. 84 difficult for your agency to apply? \*

☐ Yes

☐ No

17. What provision(s) in Statement No. 84 were particularly difficult to apply? Please list the applicable paragraph number(s). \*

18. Please describe the nature of the difficulty you had in applying the provision(s) listed above. \*

19. Were any of the questions and answers in the Implementation Guide (2019-2) for Statement No. 84 difficult for your agency to apply? \*

☐ Yes

☐ No

20. What questions and answers in the Implementation Guide to Statement 84 (Implementation Guide 2019-2), if any, were particularly difficult to apply? Please list the applicable question number(s). \*

21. Please describe the nature of the difficulty you had in applying the guidance from the question(s) listed above. \*

22. Were any of the questions and answers in the Implementation Guide Updates related to Statement No. 84 (Questions 4.4–4.5 of Implementation Guide 2020-1 and Questions 4.2–4.3 of Implementation Guide 2021-1) difficult for your agency to apply? \*

☐ Yes

☐ No

23. What questions and answers in the Implementation Guide Updates related to Statement No. 84 (Questions 4.4–4.5 of Implementation Guide 2020-1 and Questions 4.2–4.3 of Implementation Guide 2021-1), if any, were particularly difficult to apply? Please list the applicable question number(s). \*

24. Please describe the nature of the difficulty you had in applying the guidance from the question(s) listed in your response above. \*



25. What other comments or observations would you like to make, if any, about your experience with implementing Statement No. 84? \*

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